UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK JUDGE PRESKA

Plaintiff

OLIVIER MARTINEZ and SHEEBA, INC.

VAKKO HOLDING A.S. et al.

Defendant

Case No.

Rule 7.1 Statement

Pursuant to Federal Rule of Civil Procedure 7.1 [formerly Local General Rule 1.9] and to enable District Judges and Magistrate Judges of the Court to evaluate possible disqualification or recusal, the undersigned counsel for (a private non-governmental party) certifies SHEEBA, INC. that the following are corporate parents, affiliates and/or subsidiaries of said party, which are publicly held.

NONE.

Date: April 30, 2007

Signature of Attorney

Attorney Bar Code: SETH REDNISS (SR-7988) REDNISS & ASSOCIATES LLC 185 Franklin St, Floor 5 New York, NY 10013 212-334-9200